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Low Income Cut-offs for 2006 and Low Income Measures for 2005

by Income Statistics Division

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Statistics Canada
Income Statistics Division

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Note of appreciation

Canada owes the success of its statistical system to a long-standing partnership between Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued cooperation and goodwill.

Abstract

Low income cut-offs (LICOs) are income thresholds, determined by analysing family expenditure data, below which families will devote a larger share of income to the necessities of food, shelter and clothing than the average family would. To reflect differences in the costs of necessities among different community and family sizes, LICOs are defined for five categories of community size and seven of family size.

Low income Measures (LIMs), on the other hand, are strictly relative measures of low income, set at 50% of adjusted median family income. These measures are categorized according to the number of adults and children present in families, reflecting the economies of scale inherent in family size and composition. This publication incorporates a detailed description of the methods used to arrive at both measurements. It also explains how base years are defined and how LICOs are updated using the Consumer Price Index.

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Introduction

Statistics Canada has a long history of publishing data on low income Canadians. The low income cut-offs (LICOs) were first published in 1967 as part of the 1961 Census monograph series and are by far Statistics Canada's most established and widely recognized approach to estimating low-income cut-offs.

Following the practice of many international organizations, Statistics Canada began to publish before- and after-tax low income measures (LIMs) in 1991. LIMs are particularly convenient for making international comparisons, since estimating the cut-offs requires only data on family incomes within a country and they are constructed relative to the median within each country. As such, they require no adjustments using exchange rates or purchasing power parity indexes as would be necessary to make meaningful comparisons of absolute levels of income between countries.

Media, researchers and policy-makers interested in measures of low income are typically concerned with the extent to which individuals in the population are living in poverty. Unfortunately, defining poverty is far from straightforward. The underlying difficulty is that poverty is a question of social consensus, defined for a given point in time and in the context of a given country. Decisions on what defines poverty are subjective and ultimately arbitrary[1]. Given this, Statistics Canada has always referred to the low income cut-offs and low income measures as indicators of the extent to which some Canadians are less well-off than others based solely on income and as such, are low income and not poverty measures.

Other statistical organizations are also sensitive to the use of the word 'poverty'. Eurostat refers to its measure (similar to the LIM) as an 'at risk of poverty' measure. In the United States, where an official poverty measure exists, the poverty rates are qualified as being calculated according to a specified definition, allowing that other measures are possible.

The purpose of this document is to provide the dollar cut-offs used to define the low income population.

1. Refer to 'On poverty and Low income' (Fellegi) and 'Describing the Distribution of Income: Guidelines for Effective Analysis' (Skuterud, Frenette, and Poon) for a more detailed discussion on poverty and low income.

Low income cut-offs

What are the LICOs?

The low income cut-offs (LICOs) are by far Statistics Canada's most established and widely recognized approach to estimating low income cut-offs. In short, a LICO is an income threshold below which a family will likely devote a larger share of its income on the necessities of food, shelter and clothing than the average family. The approach is essentially to estimate an income threshold at which families are expected to spend 20 percentage points more than the average family on food, shelter and clothing.[2] The first set of published LICOs used the 1959 Family Expenditure Survey to estimate five different cut-offs varying between families of size one to five. These thresholds were then compared to family income from Statistics Canada's major income survey, the Survey of Consumer Finances (SCF)[3], to produce low income rates.

Today, Statistics Canada continues to use precisely this approach to construct LICOs, with the exception that cut-offs now vary by 7 family sizes and 5 different populations of the area of residence. This additional variability is intended to capture differences in the cost of living between rural and urban areas.[4]

How are LICOs calculated?

As mentioned previously, a LICO is an income threshold below which a family will likely devote a larger share of its income to the necessities of food, shelter and clothing than an average family would. According to the most recent base for LICOs, the 1992 Family Expenditures Survey, the average family spent 43% of its after-tax income on food, shelter and clothing. Figure 1 shows the calculation of a LICO using the example of a family of four living in an urban community with a population between 30,000 and 99,999. The 63% line represents the average proportion of after-tax income that all families (regardless of size) spent on food, shelter and clothing in 1992 (i.e. 43%) plus the 20 percentage point margin. The dots on the chart show the actual observed proportion of income spent by four-person families in medium-sized cities on necessities, according to the 1992 Family Expenditure Survey. A regression line is fitted to this distribution and the intersection of that curve and the 63% line gives the LICO—in this case, $21,359.[5,6]

This process is carried out for seven family sizes[7] and five community sizes and results in a table of 35 cut-offs. This operation is done twice: once for before-tax cut-offs, once for after-tax cut-offs.

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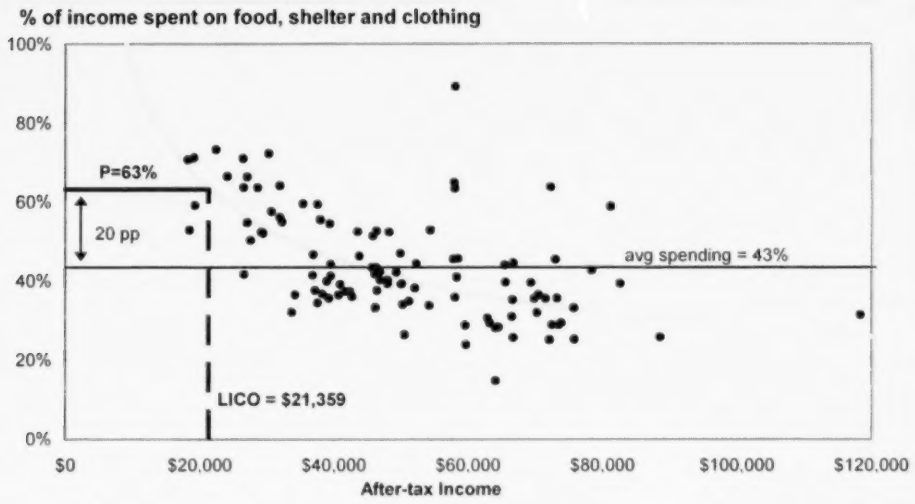
2. Twenty percentage points are used based on the rationale that a family spending 20 percentage points more than the average would be in "straitened circumstances".
3. Starting with data for 1996, the Survey of Labour and Income Dynamics (SLID) replaces the Survey of Consumer Finances (SCF).
4. The LICOs were revised in early 2005 to incorporate revised weights from the 1992 Family Expenditure Survey, which were part of the 2003 Survey of Household Spending historical revision.
5. The model is the following: the logarithm of spending on food, shelter and clothing is a function of the logarithm of income, family size, population of the area of residence and region.
6. It can clearly be seen that as income increases, the proportion spent on food, shelter and clothing decreases. In this case, points to the left of the intersection point between the regression curve and 63% line represent situations where more than 63% of after-tax income is spent on necessities.
7. Note that in the calculation of LICOs, contrary to the LIMs, no distinction is made by age of family members.

Figure 1

Calculation of an after-tax LICO



Low income rate and low income gap

To determine whether a person (or family) is in low income, the appropriate LICO (given the family size and community size) is compared to the income of the person's economic family.[8] If the economic family income is below the cut-off, all individuals in that family are considered to be in low income. In other words, "persons in low income" should be interpreted as persons who are part of low income families, including persons living alone whose income is below the cut-off. Similarly, "children in low income" means "children who are living in low income families". Overall, the low income rate for persons can then be calculated as the number of persons in low income divided by the total population. The same can be done for families and various sub-groups of the population; for example, low income rates by age, sex, province or family types.

After having determined that an individual/family is in low income, the depth of their low income can be analysed by using the amount that the family income falls short of the relevant low income cut-off. For example, a family with an income of $15,000 and a low income cut-off of $20,000 would have a low income gap of $5,000. In percentage terms this gap would be 25%.[9] The average gap for a given population, whether expressed in dollar or percentage terms, is the average of these values as calculated for each unit.

8. The family concept used is the economic family, that is, all persons living in the same dwelling and related by blood, marriage, common-law relationship or adoption.

9. For the calculation of this low income gap, negative incomes are treated as zero.

Rebasing and indexing the LICOs

Over time, Canadian families have spent a smaller percentage of their income on the necessities of food, shelter and clothing. This relationship between families' income and spending is associated with a specific point in time, i.e. the year of the expenditure survey used to derive the cut-offs. That particular year is referred to as the base year for the set of cut-offs. In order to account for changing spending patterns, Statistics Canada has in the past recalculated new LICOs after each subsequent Family Expenditure Survey. This process is referred to as rebasing and includes recalculating new LICOs using the method described in 'How are low income cut-offs calculated?' and the new spending data. In addition to the 1992 base, LICOs have also been based on the 1986, 1978, 1969 and 1959 Family Expenditure Surveys; although cut-offs based on 1992 are the most commonly used and are available for the income reference years from 1976 onwards.[10]

After having calculated LICOs in the base year, cut-offs for other years are obtained by applying the corresponding Consumer Price Index (CPI) inflation rate to the cut-offs from the base year – the process of indexing the LICOs. For example, continuing with the 1992 after-tax LICO for a family of four living in an urban community with a population between 30,000 and 99,999; to calculate the corresponding LICO for 2006, the Consumer Price Index is used as follows:

$$LICO_{2006} = LICO_{1992} \times CPI_{2006} / CPI_{1992} \quad = 21{,}359 \times 129.9 / 100.0 \quad = 27{,}745$$

Thus for 2006, the 1992 based after-tax LICO for a family of four living in an urban community with a population between 30,000 and 99,999 is $27,745.

Note that using the CPI to update the cut-offs takes inflation into account, but does not reflect any changes that might occur over time in the average spending on necessities.

Use of after-tax and before-tax LICOs

The average proportion of income that families spend on food, shelter and clothing, which figures prominently in the low income cut-offs, is undoubtedly a useful gauge of economic well-being no matter which income concept is used. The choice of after-tax income, total income or market income depends on whether one wants to take into account the added spending power that a family gets from receiving government transfers or its reduced spending power after paying taxes.

Statistics Canada produces two sets of low income cut-offs and their corresponding rates—those based on total income (i.e., income including government transfers, before the deduction of income taxes) and those based on after-tax income. Derivation of before-tax versus after-tax low income cut-offs are each done independently. There is no simple relationship, such as the average amount of taxes payable, to distinguish the two types of cut-offs.

Although both sets of low income cut-offs and rates continue to be available, Statistics Canada prefers the use of the after-tax measure.

The choice to highlight after-tax rates was made for two main reasons. First, income taxes and transfers are essentially two methods of income redistribution. The before-tax rates only partly

10. In 1997, the Family Expenditure Survey was replaced by the Survey of Household Spending, an annual survey. Therefore, theoretically new rebased LICOs could be produced annually (see Cotton, Webber, Saint-Pierre (1999) for more details).

reflect the entire redistributive impact of Canada's tax/transfer system because they include the effect of transfers but not the effect of income taxes. Second, since the purchase of necessities is made with after-tax dollars, it is logical to use people's after-tax income to draw conclusions about their overall economic well-being.

Differences in after-tax and before-tax rates

The number of people falling below the cut-offs has been consistently lower on an after-tax basis than on a before-tax basis. This result may appear inconsistent at first glance, since incomes after tax cannot be any higher than they are before tax, considering that all transfers, including refundable tax credits, are included in the definition of "before-tax" total income. However, with a relative measure of low income such as the LICO, this result is to be expected with any income tax system which, by and large, taxes those with more income at a higher rate than those with less. These "progressive" tax rates compress the distribution of income. Therefore, some families in low income before taking taxes into account are relatively better off and not in low income on an after-tax basis.

Low income measures

What is the LIM?

For the purpose of making international comparisons, the LIM is the most commonly used low income measure. The use of the low income measure (LIM) was suggested in 1989 in a discussion paper written by Wolfson, Evans, and the OECD[11] which discussed their concerns about the LICOs. In simple terms, the LIM is a fixed percentage (50%) of median adjusted family income, where "adjusted" indicates that family needs are taken into account. Adjustment for family sizes reflects the fact that a family's needs increase as the number of members increases. Most would agree that a family of five has greater needs than a family of two. Similarly, the LIM allows for the fact that it costs more to feed a family of five adults than a family of two adults and three children.

The LIMs are calculated three times; using market income, before-tax income, and after-tax income. They do not require updating using an inflation index because they are calculated using an annual survey of family income. For years prior to 1996, they were calculated by Statistics Canada using the Survey of Consumer Finances. From 1996 onward, they are calculated using the Survey of Labour and Income Dynamics (SLID). Unlike the low income cut-offs, which are derived from an expenditure survey and then compared to an income survey, the LIMs are both derived and applied using a single income survey.

Please note that the LIMs included in this document differ from those published previously due to re-weighting of the SLID data. The release of the 2003 data included an historical revision of the weights for 1993 to 2002. Furthermore, the release of the 2004 data (in March, 2006) includes an additional revision of the weights for 2003 only. (These changes are included in this document.)

How is the LIM calculated?

In order to calculate the LIMs, first determine the "adjusted size" of each family. The first person is counted as 1.0 and the second person is counted as 0.4, regardless of age. Additional adults count as 0.4 and additional children count as 0.3 (where a child is defined as being under age 16). See the following section on adjustment for family size for more information. Next, calculate "adjusted family income" for each family by dividing family income by "adjusted family size". Then determine the median of this "adjusted family income", such that half of all families will be above it and half below. The LIM for a family of one person with no children is 50% of this median "adjusted family income", and the LIMs for other kinds of family are equal to this value multiplied by their "adjusted family size".

Adjustment for family size

When comparing family incomes to study such things as income adequacy or socio-economic status, one often wants to take family size and composition into account—the income amount itself is not sufficient to understand a family's financial well-being without knowing how many people are sharing it. In general, two approaches have been used to help with the analysis of

11. 'Statistics Canada's Low Income Cut-offs: Methodological Concerns and Possibilities' (Wolfson, Evans, and OECD)

family income. One is to produce data by detailed family types, so that within a given family type, differences in family size are not significant. In fact, many income measures have been crossed by detailed family types in the published tables. The other way to take into account family size and composition is to adjust the income amount by an adjustment factor.

The simplest method is to use per capita income, that is, to divide the family income by the family size. A limitation of per capita income, however, is that it tends to underestimate economic well-being for larger families as compared to smaller families. This is due to the fact that it assumes equal living costs for each member of the family, but some costs, primarily those related to shelter, decrease proportionately with family size (they may also be lower for children than for adults). For example, the shelter costs for an adult married couple with no children are arguably not much more than those for an adult living alone.

To take such economies of scale into account, it is common to use an "equivalence scale" to adjust family incomes. Instead of implicitly assuming equal costs for additional family members as the per capita approach does, the equivalence scale is a set of decreasing factors assigned to the first member, the second member, and so on. The adjusted income amount for the family is obtained by dividing the family's income by the sum of the factors assigned to each member.

There is no single equivalence scale in use in Canada. The one used in the published income tables and in concepts such as the low income measure (LIM) has, however, achieved a high degree of acceptance. In this equivalence scale, the factors are as follows:

- the oldest person in the family receives a factor of 1.0;
- the second oldest person in the family receives a factor of 0.4;
- all other family members aged 16 and over each receive a factor of 0.4;
- all other family members under age 16 receive a factor of 0.3.

Other equivalence scales in use include:

OECD scale

- the oldest person in the family receives a factor of 1.0;
- all other family members aged 15 and over each receive a factor of 0.5;
- all other family members under age 15 receive a factor of 0.3.

Square root of family size (this is a close approximation to the LIM equivalence scale, particularly for families with 6 members or less).

Table 1 gives the adjusted family size using the three methods. Note that the LIM equivalence scale produces different adjusted family sizes than the OECD scale. As well, the LIM scale produces similar results to the scale that uses the square root approach but differs because it takes age into account.

Table 1 Adjusted family sizes for three different equivalence scales

	OECD	LIM	Square Root
One adult	1.0	1.0	1.00
One adult, one child	1.3	1.4	1.4
Two adults	1.5	1.4	1.41
One adult, two children	1.6	1.7	1.73
Two adults, one child	1.8	1.7	1.73
Three adults	2.0	1.8	1.73
One adult, three children	1.9	2.0	2.00
Two adults, two children	2.1	2.0	2.00
Three adults, one child	2.3	2.1	2.00
Four adults	2.5	2.2	2.00
One adult, four children	2.2	2.3	2.24
Two adults, three children	2.4	2.3	2.24
Three adults, two children	2.6	2.4	2.24
Four adults, one child	2.8	2.5	2.24
One adult, five children	2.5	2.6	2.45
Two adults, four children	2.7	2.6	2.45
Three adults, three children	2.9	2.7	2.45
Four adults, two children	3.1	2.8	2.45

Note: The definition of an adult differs for each equivalence scale: 16 and over (LIM), 15 and over (OECD). For the LIM scale, the second oldest person is treated as an adult, regardless of age.

Table 1 Low income cut-offs (1992 base) after tax

	Community size				
	Rural areas	Urban areas			
		Less than 30,000[1]	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			$		
1992					
1 person	8,848	10,126	11,296	11,439	13,526
2 persons	10,769	12,325	13,749	13,922	16,462
3 persons	13,410	15,346	17,120	17,336	20,499
4 persons	16,729	19,146	21,359	21,628	25,574
5 persons	19,050	21,802	24,322	24,628	29,121
6 persons	21,127	24,179	26,974	27,313	32,296
7 or more persons	23,204	26,556	29,625	29,998	35,471
1993					
1 person	9,007	10,308	11,499	11,645	13,769
2 persons	10,963	12,547	13,996	14,173	16,758
3 persons	13,651	15,622	17,428	17,648	20,868
4 persons	17,030	19,491	21,743	22,017	26,034
5 persons	19,393	22,194	24,760	25,071	29,645
6 persons	21,507	24,614	27,460	27,805	32,877
7 or more persons	23,622	27,034	30,158	30,538	36,109
1994					
1 person	9,025	10,329	11,522	11,668	13,797
2 persons	10,984	12,572	14,024	14,200	16,791
3 persons	13,678	15,653	17,462	17,683	20,909
4 persons	17,064	19,529	21,786	22,061	26,085
5 persons	19,431	22,238	24,808	25,121	29,703
6 persons	21,550	24,663	27,513	27,859	32,942
7 or more persons	23,668	27,087	30,218	30,598	36,180

1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).

Table 1 Low income cut-offs (1992 base) after tax - continued

	Community size				
	Rural areas	Urban areas			
		Less than 30,000[1]	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			$		
1995					
1 person	9,220	10,551	11,770	11,919	14,094
2 persons	11,221	12,843	14,326	14,507	17,153
3 persons	13,973	15,991	17,839	18,064	21,360
4 persons	17,432	19,950	22,256	22,536	26,648
5 persons	19,850	22,718	25,344	25,662	30,344
6 persons	22,014	25,195	28,107	28,460	33,652
7 or more persons	24,179	27,671	30,869	31,258	36,961
1996					
1 person	9,370	10,723	11,962	12,114	14,324
2 persons	11,404	13,052	14,560	14,743	17,433
3 persons	14,201	16,251	18,130	18,359	21,708
4 persons	17,716	20,276	22,619	22,904	27,083
5 persons	20,174	23,088	25,757	26,081	30,839
6 persons	22,373	25,606	28,565	28,924	34,201
7 or more persons	24,573	28,123	31,373	31,768	37,564
1997					
1 person	9,520	10,896	12,154	12,308	14,554
2 persons	11,587	13,262	14,794	14,980	17,713
3 persons	14,429	16,512	18,421	18,654	22,057
4 persons	18,000	20,601	22,982	23,272	27,518
5 persons	20,498	23,459	26,170	26,500	31,334
6 persons	22,733	26,017	29,024	29,389	34,750
7 or more persons	24,968	28,574	31,877	32,278	38,167

1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).

Table 1 Low income cut-offs (1992 base) after tax - continued

	Community size				
	Rural areas	Urban areas			
		Less than 30,000[1]	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			$		
1998					
1 person	9,609	10,997	12,267	12,423	14,689
2 persons	11,695	13,385	14,931	15,119	17,878
3 persons	14,563	16,666	18,592	18,827	22,262
4 persons	18,168	20,793	23,196	23,488	27,773
5 persons	20,688	23,677	26,414	26,746	31,625
6 persons	22,944	26,258	29,294	29,662	35,073
7 or more persons	25,200	28,840	32,173	32,578	38,522
1999					
1 person	9,777	11,189	12,482	12,640	14,946
2 persons	11,900	13,619	15,193	15,384	18,191
3 persons	14,818	16,957	18,918	19,156	22,651
4 persons	18,486	21,156	23,602	23,899	28,259
5 persons	21,050	24,091	26,876	27,214	32,179
6 persons	23,345	26,718	29,806	30,181	35,687
7 or more persons	25,640	29,344	32,736	33,148	39,195
2000					
1 person	10,042	11,493	12,821	12,983	15,352
2 persons	12,223	13,989	15,605	15,801	18,684
3 persons	15,220	17,418	19,431	19,676	23,266
4 persons	18,987	21,731	24,242	24,548	29,026
5 persons	21,622	24,745	27,605	27,953	33,052
6 persons	23,979	27,443	30,615	31,000	36,656
7 or more persons	26,337	30,141	33,624	34,048	40,260

1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).

Table 1 Low income cut-offs (1992 base) after tax - continued

	Community size				
	Rural areas	Urban areas			
		Less than 30,000[1]	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			$		
2001					
1 person	10,299	11,787	13,149	13,315	15,744
2 persons	12,535	14,346	16,004	16,205	19,162
3 persons	15,609	17,863	19,928	20,179	23,861
4 persons	19,473	22,286	24,862	25,175	29,768
5 persons	22,174	25,378	28,311	28,667	33,897
6 persons	24,592	28,144	31,398	31,792	37,593
7 or more persons	27,009	30,911	34,484	34,918	41,288
2002					
1 person	10,529	12,050	13,442	13,612	16,096
2 persons	12,815	14,667	16,361	16,567	19,590
3 persons	15,958	18,262	20,373	20,630	24,394
4 persons	19,908	22,784	25,417	25,737	30,433
5 persons	22,670	25,944	28,943	29,307	34,654
6 persons	25,141	28,773	32,099	32,502	38,432
7 or more persons	27,613	31,602	35,254	35,698	42,210
2003					
1 person	10,821	12,384	13,815	13,990	16,542
2 persons	13,170	15,073	16,815	17,027	20,133
3 persons	16,400	18,768	20,938	21,202	25,070
4 persons	20,460	23,416	26,122	26,451	31,277
5 persons	23,298	26,664	29,746	30,120	35,615
6 persons	25,838	29,571	32,989	33,404	39,498
7 or more persons	28,378	32,478	36,231	36,688	43,381

1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000)

Table 1 Low income cut-offs (1992 base) after tax - continued

	Community size				
	Rural areas	Urban areas			
		Less than 30,000[1]	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			$		
2004					
1 person	11,025	12,617	14,075	14,253	16,853
2 persons	13,418	15,357	17,131	17,347	20,512
3 persons	16,709	19,121	21,332	21,601	25,542
4 persons	20,844	23,856	26,613	26,948	31,865
5 persons	23,736	27,165	30,305	30,686	36,285
6 persons	26,324	30,127	33,610	34,032	40,241
7 or more persons	28,912	33,089	36,913	37,378	44,197
2005					
1 person	11,264	12,890	14,380	14,562	17,219
2 persons	13,709	15,690	17,502	17,723	20,956
3 persons	17,071	19,535	21,794	22,069	26,095
4 persons	21,296	24,373	27,190	27,532	32,556
5 persons	24,251	27,754	30,962	31,351	37,071
6 persons	26,895	30,780	34,338	34,769	41,113
7 or more persons	29,539	33,806	37,713	38,187	45,155
2006					
1 person	11,494	13,154	14,674	14,859	17,570
2 persons	13,989	16,010	17,860	18,085	21,384
3 persons	17,420	19,934	22,239	22,519	26,628
4 persons	21,731	24,871	27,745	28,095	33,221
5 persons	24,746	28,321	31,594	31,992	37,828
6 persons	27,444	31,409	35,039	35,480	41,953
7 or more persons	30,142	34,496	38,483	38,967	46,077

1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000)

Table 2 Low income cut-offs (1992 base) before tax

	Community size				
	Rural areas	Urban areas			
		Less than 30,000[1]	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			$		
1992					
1 person	11,236	12,783	13,970	14,057	16,322
2 persons	13,988	15,913	17,391	17,499	20,320
3 persons	17,196	19,563	21,380	21,513	24,981
4 persons	20,879	23,753	25,959	26,120	30,330
5 persons	23,680	26,940	29,442	29,624	34,400
6 persons	26,708	30,384	33,206	33,412	38,797
7 or more persons	29,735	33,828	36,970	37,199	43,195
1993					
1 person	11,438	13,013	14,221	14,310	16,616
2 persons	14,240	16,199	17,704	17,814	20,686
3 persons	17,506	19,915	21,765	21,900	25,431
4 persons	21,255	24,181	26,426	26,590	30,876
5 persons	24,106	27,425	29,972	30,157	35,019
6 persons	27,189	30,931	33,804	34,013	39,495
7 or more persons	30,270	34,437	37,635	37,869	43,973
1994					
1 person	11,461	13,039	14,249	14,338	16,648
2 persons	14,268	16,231	17,739	17,849	20,726
3 persons	17,540	19,954	21,808	21,943	25,481
4 persons	21,297	24,228	26,478	26,642	30,937
5 persons	24,154	27,479	30,031	30,216	35,088
6 persons	27,242	30,992	33,870	34,080	39,573
7 or more persons	30,330	34,505	37,709	37,943	44,059

1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).

Table 2 Low income cut-offs (1992 base) before tax - continued

	Community size				
	Rural areas	Urban areas			
		Less than 30,000[1]	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			$		
1995					
1 person	11,708	13,320	14,557	14,647	17,008
2 persons	14,575	16,581	18,121	18,234	21,173
3 persons	17,918	20,385	22,278	22,417	26,030
4 persons	21,756	24,751	27,049	27,217	31,604
5 persons	24,675	28,071	30,679	30,868	35,845
6 persons	27,830	31,660	34,601	34,815	40,426
7 or more persons	30,984	35,249	38,523	38,761	45,009
1996					
1 person	11,899	13,537	14,794	14,886	17,285
2 persons	14,813	16,852	18,417	18,531	21,519
3 persons	18,211	20,717	22,641	22,782	26,455
4 persons	22,111	25,154	27,491	27,661	32,119
5 persons	25,077	28,529	31,179	31,372	36,430
6 persons	28,284	32,177	35,165	35,383	41,086
7 or more persons	31,489	35,824	39,151	39,394	45,744
1997					
1 person	12,090	13,755	15,032	15,125	17,562
2 persons	15,051	17,122	18,713	18,829	21,864
3 persons	18,503	21,050	23,005	23,148	26,880
4 persons	22,466	25,558	27,932	28,105	32,635
5 persons	25,480	28,987	31,680	31,875	37,014
6 persons	28,738	32,693	35,730	35,951	41,746
7 or more persons	31,995	36,399	39,780	40,026	46,478

1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).

Table 2 Low income cut-offs (1992 base) before tax - continued

	Community size				
	Rural areas	Urban areas			
		Less than 30,000[1]	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			$		
1998					
1 person	12,202	13,882	15,171	15,266	17,726
2 persons	15,191	17,282	18,887	19,004	22,068
3 persons	18,675	21,245	23,219	23,363	27,129
4 persons	22,675	25,796	28,191	28,366	32,938
5 persons	25,716	29,257	31,974	32,172	37,358
6 persons	29,005	32,997	36,062	36,285	42,134
7 or more persons	32,292	36,737	40,149	40,398	46,910
1999					
1 person	12,416	14,125	15,437	15,533	18,036
2 persons	15,457	17,584	19,217	19,336	22,454
3 persons	19,002	21,617	23,625	23,772	27,604
4 persons	23,071	26,247	28,685	28,863	33,515
5 persons	26,166	29,769	32,533	32,735	38,012
6 persons	29,512	33,574	36,693	36,920	42,871
7 or more persons	32,857	37,380	40,852	41,105	47,730
2000					
1 person	12,753	14,509	15,856	15,955	18,525
2 persons	15,876	18,061	19,739	19,861	23,063
3 persons	19,517	22,204	24,266	24,417	28,353
4 persons	23,698	26,960	29,463	29,646	34,425
5 persons	26,877	30,577	33,417	33,623	39,044
6 persons	30,314	34,486	37,689	37,923	44,035
7 or more persons	33,749	38,395	41,961	42,221	49,026

1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).

Table 2 Low income cut-offs (1992 base) before tax - continued

	Community size				
	Rural areas	Urban areas			
		Less than 30,000[1]	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			$		
2001					
1 person	13,079	14,879	16,261	16,362	18,999
2 persons	16,282	18,523	20,243	20,369	23,652
3 persons	20,016	22,771	24,886	25,041	29,078
4 persons	24,303	27,648	30,216	30,404	35,304
5 persons	27,564	31,358	34,270	34,482	40,042
6 persons	31,088	35,367	38,652	38,892	45,160
7 or more persons	34,612	39,376	43,033	43,300	50,279
2002					
1 person	13,371	15,212	16,624	16,728	19,423
2 persons	16,646	18,936	20,695	20,824	24,181
3 persons	20,463	23,280	25,442	25,600	29,727
4 persons	24,846	28,266	30,891	31,083	36,093
5 persons	28,179	32,059	35,036	35,253	40,936
6 persons	31,783	36,157	39,515	39,760	46,168
7 or more persons	35,385	40,255	43,994	44,267	51,402
2003					
1 person	13,742	15,634	17,085	17,192	19,962
2 persons	17,107	19,462	21,269	21,401	24,851
3 persons	21,031	23,926	26,148	26,310	30,552
4 persons	25,535	29,050	31,748	31,945	37,094
5 persons	28,961	32,948	36,008	36,230	42,071
6 persons	32,664	37,160	40,611	40,863	47,449
7 or more persons	36,366	41,372	45,214	45,494	52,827

1 Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).

Table 2 Low income cut-offs (1992 base) before tax - continued

	Community size				
	Rural areas	Urban areas			
		Less than 30,000[1]	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			$		
2004					
1 person	14,000	15,928	17,407	17,515	20,337
2 persons	17,429	19,828	21,669	21,804	25,319
3 persons	21,426	24,375	26,639	26,805	31,126
4 persons	26,015	29,596	32,345	32,546	37,791
5 persons	29,505	33,567	36,685	36,912	42,862
6 persons	33,278	37,858	41,375	41,631	48,341
7 or more persons	37,050	42,150	46,065	46,350	53,821
2005					
1 person	14,303	16,273	17,784	17,895	20,778
2 persons	17,807	20,257	22,139	22,276	25,867
3 persons	21,891	24,904	27,217	27,386	31,801
4 persons	26,579	30,238	33,046	33,251	38,610
5 persons	30,145	34,295	37,480	37,711	43,791
6 persons	33,999	38,679	42,271	42,533	49,389
7 or more persons	37,853	43,063	47,063	47,354	54,987
2006					
1 person	14,596	16,605	18,147	18,260	21,202
2 persons	18,170	20,671	22,591	22,731	26,396
3 persons	22,338	25,412	27,773	27,945	32,450
4 persons	27,122	30,855	33,721	33,930	39,399
5 persons	30,760	34,995	38,245	38,482	44,686
6 persons	34,694	39,469	43,135	43,402	50,397
7 or more persons	38,626	43,943	48,024	48,322	56,110

1. Includes cities with a population between 15,000 and 30,000 and small urban areas (under 15,000).

Table 3 Low income measures, after tax

Number of adults	Number of children					
	0	1	2	3	4	5
				$		
1993						
1	10,004	14,006	17,007	20,008	23,009	26,010
2	14,006	17,007	20,008	23,009	26,010	29,012
3	18,007	21,008	24,010	27,011	30,012	33,013
4	22,009	25,010	28,011	31,012	34,014	37,015
1994						
1	9,958	13,941	16,929	19,916	22,903	25,891
2	13,941	16,929	19,916	22,903	25,891	28,878
3	17,924	20,912	23,899	26,887	29,874	32,861
4	21,908	24,895	27,882	30,870	33,857	36,845
1995						
1	10,329	14,461	17,559	20,658	23,757	26,855
2	14,461	17,559	20,658	23,757	26,855	29,954
3	18,592	21,691	24,790	27,888	30,987	34,086
4	22,724	25,823	28,921	32,020	35,119	38,217
1996						
1	10,296	14,414	17,503	20,592	23,681	26,770
2	14,414	17,503	20,592	23,681	26,770	29,858
3	18,533	21,622	24,710	27,799	30,888	33,977
4	22,651	25,740	28,829	31,918	35,006	38,095
1997						
1	10,541	14,757	17,920	21,082	24,244	27,407
2	14,757	17,920	21,082	24,244	27,407	30,569
3	18,974	22,136	25,298	28,461	31,623	34,785
4	23,190	26,353	29,515	32,677	35,839	39,002

Table 3 Low income measures, after tax - continued

Number of adults	Number of children					
	0	1	2	3	4	5
				$		
1998						
1	10,981	15,373	18,668	21,962	25,256	28,551
2	15,373	18,668	21,962	25,256	28,551	31,845
3	19,766	23,060	26,354	29,649	32,943	36,237
4	24,158	27,453	30,747	34,041	37,335	40,630
1999						
1	11,563	16,188	19,657	23,126	26,595	30,064
2	16,188	19,657	23,126	26,595	30,064	33,533
3	20,813	24,282	27,751	31,220	34,689	38,158
4	25,439	28,908	32,376	35,845	39,314	42,783
2000						
1	12,088	16,923	20,550	24,176	27,802	31,429
2	16,923	20,550	24,176	27,802	31,429	35,055
3	21,758	25,385	29,011	32,638	36,264	39,890
4	26,594	30,220	33,846	37,473	41,099	44,726
2001						
1	12,851	17,991	21,847	25,702	29,557	33,413
2	17,991	21,847	25,702	29,557	33,413	37,268
3	23,132	26,987	30,842	34,698	38,553	42,408
4	28,272	32,128	35,983	39,838	43,693	47,549
2002						
1	13,257	18,560	22,537	26,514	30,491	34,468
2	18,560	22,537	26,514	30,491	34,468	38,445
3	23,863	27,840	31,817	35,794	39,771	43,748
4	29,165	33,143	37,120	41,097	45,074	49,051
2003						
1	13,603	19,044	23,125	27,206	31,287	35,368
2	19,044	23,125	27,206	31,287	35,368	39,449
3	24,485	28,566	32,647	36,728	40,809	44,890
4	29,927	34,008	38,088	42,169	46,250	50,331

Table 3 Low income measures, after tax - continued

Number of adults	Number of children					
	0	1	2	3	4	5
	$					
2004						
1	14,101	19,741	23,972	28,202	32,432	36,663
2	19,741	23,972	28,202	32,432	36,663	40,893
3	25,382	29,612	33,842	38,073	42,303	46,533
4	31,022	35,253	39,483	43,713	47,943	52,174
2005						
1	14,604	20,446	24,827	29,208	33,589	37,970
2	20,446	24,827	29,208	33,589	37,970	42,352
3	26,287	30,668	35,050	39,431	43,812	48,193
4	32,129	36,510	40,891	45,272	49,654	54,035

Table 4 Low income measures, before tax

Number of adults	Number of children					
	0	1	2	3	4	5
				$		
1993						
1	11,795	16,513	20,052	23,590	27,129	30,667
2	16,513	20,052	23,590	27,129	30,667	34,206
3	21,231	24,770	28,308	31,847	35,385	38,924
4	25,949	29,488	33,026	36,565	40,103	43,642
1994						
1	11,795	16,513	20,052	23,590	27,129	30,667
2	16,513	20,052	23,590	27,129	30,667	34,206
3	21,231	24,770	28,308	31,847	35,385	38,924
4	25,949	29,488	33,026	36,565	40,103	43,642
1995						
1	12,178	17,049	20,703	24,356	28,009	31,663
2	17,049	20,703	24,356	28,009	31,663	35,316
3	21,920	25,574	29,227	32,881	36,534	40,187
4	26,792	30,445	34,098	37,752	41,405	45,059
1996						
1	12,102	16,943	20,573	24,204	27,835	31,465
2	16,943	20,573	24,204	27,835	31,465	35,096
3	21,784	25,414	29,045	32,675	36,306	39,937
4	26,624	30,255	33,886	37,516	41,147	44,777
1997						
1	12,319	17,247	20,942	24,638	28,334	32,029
2	17,247	20,942	24,638	28,334	32,029	35,725
3	22,174	25,870	29,566	33,261	36,957	40,653
4	27,102	30,798	34,493	38,189	41,885	45,580

Table 4 Low income measures, before tax - continued

Number of adults	Number of children					
	0	1	2	3	4	5
	$					
1998						
1	12,904	18,066	21,937	25,808	29,679	33,550
2	18,066	21,937	25,808	29,679	33,550	37,422
3	23,227	27,098	30,970	34,841	38,712	42,583
4	28,389	32,260	36,131	40,002	43,874	47,745
1999						
1	13,503	18,904	22,955	27,006	31,057	35,108
2	18,904	22,955	27,006	31,057	35,108	39,159
3	24,305	28,356	32,407	36,458	40,509	44,560
4	29,707	33,758	37,808	41,859	45,910	49,961
2000						
1	14,194	19,872	24,130	28,388	32,646	36,904
2	19,872	24,130	28,388	32,646	36,904	41,163
3	25,549	29,807	34,066	38,324	42,582	46,840
4	31,227	35,485	39,743	44,001	48,260	52,518
2001						
1	14,847	20,786	25,240	29,694	34,148	38,602
2	20,786	25,240	29,694	34,148	38,602	43,056
3	26,725	31,179	35,633	40,087	44,541	48,995
4	32,663	37,118	41,572	46,026	50,480	54,934
2002						
1	15,257	21,360	25,937	30,514	35,091	39,668
2	21,360	25,937	30,514	35,091	39,668	44,245
3	27,463	32,040	36,617	41,194	45,771	50,348
4	33,565	38,143	42,720	47,297	51,874	56,451
2003						
1	15,645	21,903	26,597	31,290	35,984	40,677
2	21,903	26,597	31,290	35,984	40,677	45,371
3	28,161	32,855	37,548	42,242	46,935	51,629
4	34,419	39,113	43,806	48,500	53,193	57,887

Table 4 Low income measures, before tax - continued

Number of adults	Number of children					
	0	1	2	3	4	5
	$					
2004						
1	16,253	22,754	27,630	32,506	37,382	42,258
2	22,754	27,630	32,506	37,382	42,258	47,134
3	29,255	34,131	39,007	43,883	48,759	53,635
4	35,757	40,633	45,508	50,384	55,260	60,136
2005						
1	16,734	23,428	28,448	33,468	38,488	43,508
2	23,428	28,448	33,468	38,488	43,508	48,529
3	30,121	35,141	40,162	45,182	50,202	55,222
4	36,815	41,835	46,855	51,875	56,896	61,916

Table 5 Low income measures, market income

Number of adults	Number of children					
	0	1	2	3	4	5
				$		
1993						
1	9,750	13,650	16,575	19,500	22,425	25,350
2	13,650	16,575	19,500	22,425	25,350	28,275
3	17,550	20,475	23,400	26,325	29,250	32,175
4	21,450	24,375	27,300	30,225	33,150	36,075
1994						
1	9,706	13,588	16,500	19,412	22,324	25,236
2	13,588	16,500	19,412	22,324	25,236	28,147
3	17,471	20,383	23,294	26,206	29,118	32,030
4	21,353	24,265	27,177	30,089	33,000	35,912
1995						
1	10,186	14,260	17,316	20,372	23,428	26,484
2	14,260	17,316	20,372	23,428	26,484	29,539
3	18,335	21,391	24,446	27,502	30,558	33,614
4	22,409	25,465	28,521	31,577	34,632	37,688
1996						
1	10,000	14,000	17,000	20,000	23,000	26,000
2	14,000	17,000	20,000	23,000	26,000	29,000
3	18,000	21,000	24,000	27,000	30,000	33,000
4	22,000	25,000	28,000	31,000	34,000	37,000
1997						
1	10,190	14,266	17,323	20,380	23,437	26,494
2	14,266	17,323	20,380	23,437	26,494	29,551
3	18,342	21,399	24,456	27,513	30,570	33,627
4	22,418	25,475	28,532	31,589	34,646	37,703

Table 5 Low income measures, market income - continued

Number of adults	Number of children					
	0	1	2	3	4	5
				$		
1998						
1	10,714	15,000	18,214	21,428	24,642	27,856
2	15,000	18,214	21,428	24,642	27,856	31,071
3	19,285	22,499	25,714	28,928	32,142	35,356
4	23,571	26,785	29,999	33,213	36,428	39,642
1999						
1	11,505	16,107	19,559	23,010	26,462	29,913
2	16,107	19,559	23,010	26,462	29,913	33,365
3	20,709	24,161	27,612	31,064	34,515	37,967
4	25,311	28,763	32,214	35,666	39,117	42,569
2000						
1	12,286	17,200	20,886	24,572	28,258	31,944
2	17,200	20,886	24,572	28,258	31,944	35,629
3	22,115	25,801	29,486	33,172	36,858	40,544
4	27,029	30,715	34,401	38,087	41,772	45,458
2001						
1	12,658	17,721	21,519	25,316	29,113	32,911
2	17,721	21,519	25,316	29,113	32,911	36,708
3	22,784	26,582	30,379	34,177	37,974	41,771
4	27,848	31,645	35,442	39,240	43,037	46,835
2002						
1	13,008	18,211	22,114	26,016	29,918	33,821
2	18,211	22,114	26,016	29,918	33,821	37,723
3	23,414	27,317	31,219	35,122	39,024	42,926
4	28,618	32,520	36,422	40,325	44,227	48,130

Table 5 Low income measures, market income - continued

Number of adults	Number of children					
	0	1	2	3	4	5
				$		
2003						
1	13,470	18,858	22,899	26,940	30,981	35,022
2	18,858	22,899	26,940	30,981	35,022	39,063
3	24,246	28,287	32,328	36,369	40,410	44,451
4	29,634	33,675	37,716	41,757	45,798	49,839
2004						
1	13,917	19,484	23,659	27,834	32,009	36,184
2	19,484	23,659	27,834	32,009	36,184	40,359
3	25,051	29,226	33,401	37,576	41,751	45,926
4	30,617	34,793	38,968	43,143	47,318	51,493
2005						
1	14,286	20,000	24,286	28,572	32,858	37,144
2	20,000	24,286	28,572	32,858	37,144	41,429
3	25,715	30,001	34,286	38,572	42,858	47,144
4	31,429	35,715	40,001	44,287	48,572	52,858

Note: The LIMs for market income from 1993-1995 are based on SLID data, and not data from SCF.

Annex
Historical low income cut-offs (LICOs) for the base years 1959 (for 1969), 1969, 1978, and 1986

Table 1 low-income cut-offs (LICOs), 1959 base[1], before tax

	All areas (no distinction by community size)				
	$				
Size of family unit	1 person	2 persons	3 persons	4 persons	5 or more persons
1969	1,894	3,157	3,788	4,420	5,051

1. The 1959-based low-income cut-offs were published only starting with 1969.

Table 2 low-income cut-offs (LICOs), 1969 base, before tax

	Community size				
	Rural areas	Urban areas			
		Less than 30,000	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			$		
1969					
1 person	1,890	2,174	2,363	2,434	2,599
2 persons	2,741	3,152	3,426	3,529	3,769
3 persons	3,498	4,022	4,372	4,503	4,809
4 persons	4,159	4,783	5,199	5,355	5,719
5 persons	4,650	5,347	5,812	5,986	6,393
6 persons	5,104	5,870	6,380	6,571	7,018
7 or more persons	5,596	6,435	6,995	7,205	7,695

Table 3 low-income cut-offs (LICOs), 1978 base, before tax

	Community size				
	Rural areas	Urban areas			
		Less than 30,000	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			$		
1978					
1 person	4,400	4,900	5,300	5,650	5,950
2 persons	5,750	6,450	6,950	7,450	7,850
3 persons	7,700	8,650	9,300	9,950	10,500
4 persons	8,900	10,000	10,750	11,500	12,100
5 persons	10,350	11,600	12,450	13,350	14,100
6 persons	11,300	12,650	13,600	14,550	15,400
7 or more persons	12,450	13,950	15,000	16,050	16,950

Note: After-tax LICOs were never published on a 1959 base, 1969 base, or 1978 base.

Table 4 low-income cut-offs (LICOs), 1986 base, before tax

	Community size				
	Rural areas	Urban areas			
		Less than 30,000	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			$		
1986					
1 person	11,847	10,405	10,165	9,266	8,065
2 persons	16,059	14,105	13,779	12,561	10,933
3 persons	20,412	17,928	17,514	15,966	13,896
4 persons	23,501	20,641	20,164	18,382	15,999
5 persons	25,677	22,552	22,031	20,084	17,480
6 persons	27,871	24,479	23,914	21,800	18,974
7 or more persons	29,977	26,329	25,721	23,448	20,408

Table 5 low-income cut-offs (LICOs), 1986 base, after tax

	Community size				
	Rural areas	Urban areas			
		Less than 30,000	30,000 to 99,999	100,000 to 499,999	500,000 and over
Size of family unit			$		
1986					
1 person	10,045	8,607	8,381	7,532	6,414
2 persons	13,620	11,669	11,364	10,212	8,696
3 persons	17,632	15,107	14,711	13,220	11,258
4 persons	20,739	17,769	17,304	15,550	13,242
5 persons	22,565	19,333	18,826	16,919	14,407
6 persons	24,118	20,664	20,123	18,083	15,399
7 or more persons	25,641	21,969	21,394	19,226	16,372

Annual Consumer Price Index (CPI) for Canada, all-items (1992=100)

1960	18.5	1980	52.4	2000	113.5
1961	18.7	1981	58.9	2001	116.4
1962	18.9	1982	65.3	2002	119.0
1963	19.2	1983	69.1	2003	122.3
1964	19.6	1984	72.1	2004	124.6
1965	20.0	1985	75.0	2005	127.3
1966	20.8	1986	78.1	2006	129.9
1967	21.5	1987	81.5		
1968	22.4	1988	84.8		
1969	23.4	1989	89.0		
1970	24.2	1990	93.3		
1971	24.9	1991	98.5		
1972	26.1	**1992**	**100.0**		
1973	28.1	1993	101.8		
1974	31.1	1994	102.0		
1975	34.5	1995	104.2		
1976	37.1	1996	105.9		
1977	40.0	1997	107.6		
1978	43.6	1998	108.6		
1979	47.6	1999	110.5		

Source: CANSIM Table 326-0002.

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